

The Honorable Tana Lin

IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

UNITED STATES OF AMERICA,

Plaintiff,

v.

OMAR G. FIRESTONE,

Defendant.

Case No. 2:22-cv-01201-TL

~~PROPOSED~~ ORDER APPROVING  
STIPULATION

Before the court is the United States' and Defendant Omar G. Firestone's joint motion for for a court order approving the parties' stipulation regarding the United States' collection efforts related to the Amici cello ("Cello"). IT IS HEREBY ORDERED that:

1. The parties' stipulation is APPROVED and the joint motion is GRANTED.
2. Mr. Firestone shall pay the United States \$200,000 **by October 1, 2023**. Within seven days of the entry of this Order, Mr. Firestone shall take the steps necessary to arrange for this payment consistent with instructions from the U.S. Department of Justice, Tax Division's Financial Litigation Unit.
3. Mr. Firestone shall give the papers related to the Amici cello, including certifications and documents related to the instrument's origin, to the U.S. Department of Justice **by September 1, 2023**.

- 1 4. Mr. Firestone is temporarily relieved from giving the Amici cello to the court-
- 2 appointed receiver by August 25, 2023 (Doc. 33), pending the completion of the
- 3 items detailed in the parties' stipulation.
- 4 5. Mr. Firestone shall not take the Amici cello outside of the United States or permit it
- 5 to be taken outside of the United States absent advance written permission from the
- 6 United States.
- 7 6. Mr. Firestone must maintain insurance for the Amici cello.
- 8 7. Mr. Firestone must send to the United States each year (i) electronic copies of his
- 9 federal income tax returns, (ii) completed Forms 433-A, and (iii) proofs of insurance
- 10 for the Amici cello.
- 11 8. Once the United States has received the \$200,000 payment referenced above, the
- 12 parties may request the court vacate the order appointing the receiver without
- 13 prejudice.
- 14 9. This Order does not prevent the United States from seeking to collect other amounts
- 15 from Mr. Firestone to satisfy the outstanding judgment in accordance with the U.S.
- 16 Department of Justice's policies and applicable law. The United States may continue
- 17 to evaluate Mr. Firestone's ability to pay the judgment against him. The United States
- 18 may engage in post-judgment discovery in accordance with the Federal Rules of Civil
- 19 Procedure to ensure compliance with the court's order and evaluate collectability of
- 20 the judgment. This also includes reviewing information provided to the United States
- 21 by Mr. Firestone under the parties' stipulation and this order (e.g., his federal income
- 22 tax returns, Forms 433-A, proof of insurance, etc.).
- 23
- 24

1 10. Nothing in this stipulation or proposed order approving this stipulation affects the  
2 court's judgment relating to Mr. Firestone's motion to quash or the underlying tax  
3 liability. See doc. 27; see also case no. 3:19-cv-000003-DMS-KSC, doc. 44 (S.D.  
4 Cal., Mar. 4, 2021); case no. 2:21-mc-00099, registered foreign judgment, doc. 1  
5 (W.D. Was., Sept. 4, 2021).

6 11. The Court retains jurisdiction to enforce the terms of the parties' stipulation. Failure  
7 to comply with this Order may result in a finding of contempt against Mr. Firestone.

8 Dated this 28th day of August 2023.

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10   
11 Tana Lin  
12 United States District Judge

13  
14 Respectfully presented by,

15 DAVID A. HUBBERT  
16 Deputy Assistant Attorney General

17 /s/ M. Blair Hlinka  
18 M. BLAIR HLINKA  
19 Trial Attorney, Tax Division  
20 U.S. Department of Justice  
21 Counsel for the United States  
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